

Request for Proposal (RFP)
For Audit Services
24 January 2025
RFP_ICMCHQ_CY25_01



Restoring Dignity, Inspiring Change

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Background

The International Catholic Migration Commission (ICMC) protects and serves uprooted people, including refugees, asylum-seekers, internally displaced people, victims of human trafficking, and migrants — regardless of faith, race, ethnicity or nationality. ICMC is a Swiss-based non-profit organization registered under section 60ff of the Swiss Civil Code. ICMC’s work is supported by a variety of institutional and individual donors, including the United States Government (USG). Funding from the USG is awarded through the Department of State- Bureau for Population, Refugees, and Migration (BPRM) and the US Agency for International Development (USAID).

ICMC and its affiliates¹ expended USG awards during the period CY20-24 as outlined in Annex 1.

These awards were included in consolidated financial statements audited by a local affiliate of an international audit firm, according to Swiss law and International Standards on Auditing. ICMC operates on a calendar year basis. The C/FY2020-2023 annual audits, which are publicly available, confirmed the financial statements as giving a “true and fair view of the consolidated financial position” of ICMC. CY2024 audit is underway. Although ICMC’s expenditures in United States Government (USG) funding required ICMC to complete an audit in accordance with 2 CFR 200 Subpart F, the annual audit scopes for C/FY 2020-2024 did not include delivery of a Uniform Guidance audit (or audit supplement) in accordance with 2 CFR 200 Subpart F. ICMC leadership is exploring the possibility of auditing its USG award portfolio for C/FY 2020-2024 in the form of a Single Audit. As a result, ICMC, through this RFP is soliciting proposals for completion and delivery of Single Audit(s) for C/FY 2020-2024 in accordance with 2 CFR 200 Subpart F.

Scope of Work

1. Deliverables
 - a. Bi-weekly progress reports during fieldwork
 - b. Draft Audit reports (5)
 - c. Comments on draft Corrective Action Plan supplied by ICMC (5)
 - d. Final Audit reports (5), incorporating Corrective Action Plans with Review as revised

Fiscal Year	Audit Deliverables	Notes
FY 2020	Full Single Audit Report	Compliant with 2 CFR 200.515 and GAGAS, i.e. containing: <ul style="list-style-type: none"> • Independent Auditor’s Report on the financial statements²
FY 2021	Full Single Audit Report	

¹ ICMC uses a server-based vision of Microsoft’s Navision. Supporting documentation is generally maintained in hard copy in ICMC implementation countries. Such documentation can be provided in soft copy.

² See 2.a.1) regarding planning and the role of existing statements.

Fiscal Year	Audit Deliverables	Notes
FY 2022	Full Single Audit Report	<ul style="list-style-type: none"> Schedule of Expenditures of Federal Awards (SEFA) with findings Schedule of Findings and Questioned Costs Report on Compliance and Internal Controls ICMC-generated Corrective Action Plan Review (as applicable)
FY 2023	Full Single Audit Report	
FY 2024	Full Single Audit Report	

2. Key Activities

a. Planning Phase

- 1) Review prior financial records, SEFA schedules, federal grant agreements, and related documentation.
- 2) Review existing financial statements/audit and determine the extent to which they can be relied on to render an opinion.
- 3) Identify risk areas and design appropriate audit procedures based on a preliminary assessment.
- 4) Draft a schedule of activities consistent with the submitted proposal, agree on the schedule with ICMC

b. Fieldwork Phase

- 1) Test compliance with applicable federal award requirements:
 - Allowable and allocable costs
 - Reporting and record-keeping
 - Subrecipient monitoring
 - Cash management
 - Procurement standards
- 2) Evaluate internal controls and identify deficiencies or weaknesses.
- 3) Identify questioned costs or instances of non-compliance.

c. Reporting Phase

- 1) Prepare and deliver draft audit reports
- 2) Review the **Corrective Action Plan** and recommendations for addressing deficiencies.
- 3) Finalize the reports to incorporate reviewed Corrective Action Plans and provide complete electronic versions to ICMC.

Note that this is not an exhaustive list of activities. Auditors will design a detailed activity plan which must be mutually agreed with ICMC.

3. Timeline

ICMC requires this work to be completed by September 30, 2025. This date assumes the following allocation of time:

Phase	Timeline (Estimated)
Engagement Kickoff	2 Weeks from Engagement Letter Signature March 14, 2025 ³
Planning Phase	2 Weeks
Fieldwork (each year)	4 -6 Weeks per Fiscal Year
Reporting Phase	2 Weeks per Fiscal Year

Note that respondents are welcome to propose alternative timelines, aimed at the same completion date, if more appropriate to their audit approach. Parallel reviews by year or country are encouraged where appropriate.

Respondent eligibility

This RFP is posted publicly on ICMC's website and is being mailed directly to multiple audit firms presumed to meet the following qualifications:

1. Demonstrated experience conducting Single Audits under **2 CFR 200 Subpart F** for international organizations. This implies expertise in **Generally Accepted Government Auditing Standards (GAGAS)** and familiarity with U.S. federal grant regulations and reporting requirements.
2. Sufficient capacity/scale to perform back audits for multiple years within the agreed timeline.
3. Sufficient diversity of geographic experience to understand the context in ICMC implementation countries
4. Not subject to specific USG disqualifying requirements, e.g. suspension/disbarment. Firms will be screened according to USG requirements.

The direct mailing does not in any way prejudice ICMC against consideration of audit firms whose bids are based on the website posting. All compliant submissions will be reviewed as part of this process.

Submission of Proposals

1. Question and answer option: Questions about the contents of this RFP or the subject of the audit may be submitted by authorized representatives of audit firms. Mails must be sent to info@icmc.net with the subject line referring to "RFP_ICMCHQ_CY25_01". Questions received by February 5, 2025, at 5pm UTC+4 (Geneva time) will be consolidated and anonymized. All questions and corresponding responses will be shared with all participating firms by February 7, 2025.
2. Content of submissions: RFP respondents must submit a proposal that includes:
 - a. Technical proposal:

³ Estimated

- 1) Firm capability including relevant Single Audit experience, references from similar engagements, and an Annex with the firm's [peer review report](#).
 - 2) Staffing plan including bio summaries as an Annex
 - 3) Audit timeline
 - 4) Confirmation of willingness to sign the ICMC Supplier Code of Conduct and USG requirements for award recipients as applicable.
 - 5) Caveats to deliverables above, if any.
- b. Financial proposal: Should be *separate from and exclusive of the technical proposal* and contain:
- 1) Costs per fiscal year audit, with the following breakout:

	Report Component	USD Cost
Financial	<ul style="list-style-type: none"> • Independent Auditor's Report on the financial statements 	
Compliance	<ul style="list-style-type: none"> • Schedule of Expenditures of Federal Awards (SEFA) with findings • Schedule of Findings and Questioned Costs • Report on Compliance and Internal Controls ICMC-generated Corrective Action Plan Review (as applicable) 	
Other	Travel and other incidental expenses (if applicable)	
Other	Additional fees for corrective action consultations or extended work	
Total		

- 2) Bid validity period
 - 3) Payment terms
- Bids which do not meet these standards will not be considered.
3. Mechanics of submission: RFP respondents must submit their proposal in two mails with PDF attachments.
 - 1) The first should be sent with the Technical Proposal pdf and the subject line "RFP_ICMCHQ_CY25_01- Technical Proposal".
 - 2) The second should be sent with the Financial Proposal pdf and the subject line referring to "RFP_ICMCHQ_CY25_01- Financial Proposal".

Both mails must be sent to info@icmc.net. Submissions must be in English and received by February 14, 2025, at 5pm UTC+4 (Geneva time) to icmc.net. Late submissions will not be considered.
 4. All information submitted by respondents related to this RFP will be held in strict confidence within ICMC and with related donors.



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Review Process and Standards

1. All bids received as above will be transmitted to the evaluation committee- effectively opening the review process- on February 17, 2025, via email.
2. Factors that ICMC's Bid Evaluation Committee will consider in evaluating each proposal for audit services, and the weight that will be assigned to them, include:
 - a. responsiveness to the request for proposal (20%)
 - b. relevant experience conducting Single Audits for NGOs and international organizations. (20%)
 - c. availability of staff with professional qualifications, technical abilities and familiarity with **2 CFR 200** requirements. (25%)
 - d. results of peer and external quality control reviews (15%)
 - e. competitive pricing and clarity of fee structure price (20%)
3. ICMC reserves the right to reject all submissions when in the interest of the Commission.
4. RFP respondents will be notified of the Evaluation Committee decision by March 7, 2025.

ICMC upholds the highest ethical standards, including management of fraud and bribery violations. Known violations of these standards which are related to this RFP should be reported to staffcomplaints@icmc.net.

Annex 1: ICMC expenditures on USG awards C/FY20-24

USG Agency	Program Name/Purpose	Start Date	End Date	Country	FY2020	FY2021	FY2022	FY2023	Estimated FY2024	Total
Totals in USD '000s										
DOS/BPRM	Protection, Education, Livelihoods and Humanitarian Assistance for Refugees and Vulnerable Host Communities in Jordan	9/1/2019	8/31/2020	Jordan	1,693					1,693
DOS/BPRM	FY 2020 Resettlement Support Centre TuME	12/1/2019	9/30/2020	Turkey & Lebanon	4,722					4,722
DOS/BPRM	Combating SGBV among refugees and asylum seekers in Malaysia	9/15/2019	9/14/2020	Malaysia	426					426
DOS/BPRM	Combating GBV among refugees and asylum seekers in Malaysia	9/15/2020	9/14/2021	Malaysia	143	449				592
DOS/BPRM	FY 2021 Resettlement Support Centre TuME	10/1/2020	9/30/2021	Turkey & Lebanon	1,361	5,282				6,643
DOS/BPRM	Humanitarian Protection, Livelihoods Assistance for Refugees and Host Communities in Jordan	9/1/2020	8/31/2021	Jordan	645	1,505				2,150
DOS/BPRM	Combating GBV among refugees and asylum seekers in Malaysia	9/15/2021	9/14/2022	Malaysia		133	459			592
DOS/BPRM	Humanitarian Protection and Livelihoods Assistance for Refugees and Host Communities in Jordan	9/1/2021	11/30/2022	Jordan		676	1,631			2,307
DOS/BPRM	Combating GBV among refugees and asylum seekers in Malaysia	9/15/2022	9/14/2023	Malaysia			144	454		598
DOS/BPRM	FY 2022-2023 Resettlement Support Centre TuME	11/1/2021	9/30/2023	Turkey & Lebanon		1,954	13,312	20,527		35,793
DOS/BPRM	Combating GBV among refugees and asylum seekers in Malaysia	9/15/2023	9/14/2024	Malaysia				165	407	572
DOS/BPRM	Combating GBV among refugees and asylum seekers in Malaysia	9/15/2024	9/14/2025	Malaysia					172	172
DOS/BPRM	FY 2024 Resettlement Support Centre TuME	1/1/2024	9/30/2024	Turkey & Lebanon					15,498	15,498
DOS/BPRM	FY2025 Resettlement Support Center TuME	10/1/2024	9/30/2025	Turkey & Lebanon					4,649	4,649
USAID/BHA	Partnership to Enhance Global Capacity in Child Protection	7/21/2023	9/30/2023	Global				18		18
USAID/BHA	Improved Global Humanitarian Child Protection Capacity and Response	9/15/2020	12/14/2022	Global	7	237	359			603
USAID/BHA	Improved Global Humanitarian Child Protection Capacity and Response	9/15/2020	12/14/2022	Global					495	495
Total					8,997	10,236	15,905	21,164	21,221	77,523

^ No cost share was required in any of these awards.

Annex II : CODE of CONDUCT for SUPPLIERS

ICMC adheres to the highest ethical standards in procurement. These include principles of due diligence, integrity, impartiality, transparency, confidentiality, accountability, non-discrimination/ equal treatment of vendors, compliance with donor policies and good stewardship of resources in all procurement management practices.

ICMC encourages its vendors/suppliers to adhere to the following principles and ethic clauses:

- ICMC expects its Supplier/Vendor to adhere to the highest standards of moral and ethical conduct, to respect local laws and not engage in any form of corrupt practices, including but not limited to extortion, fraud or bribery.
- Each Supplier must declare that neither bidding nor entering into a supply contract with ICMC creates any conflict of interest, and that the Supplier has not colluded with others in replying to an ICMC Request for Proposal or, in the case of successful proposals, carrying out its contractual obligations to ICMC. The Supplier must immediately notify ICMC if such a situation arises during the term of the Supply/Service Contract.
- Supplier/Vendors shall inform if they have any family member or relatives employed by ICMC and ICMC Staff must declare any relations with Suppliers/Vendors or any conflict of interest.
- The Supplier/Vendor must at all times act honorably and impartially in accordance with the code of conduct of its profession and must refrain from making public statements about either the RFP or services rendered in connection with the scope of work without ICMC's prior consent. The Supplier/Vendor shall not enter into any obligations on behalf of or in the name of ICMC without the prior written consent of the ICMC.
- The Supplier/Vendor shall refrain from employing any child labour and undertake not to violate the political, cultural and religious mores of the recipient state.
- ICMC expects the Supplier/Vendor to prohibit forced or compulsory labour in its all forms.
- The Supplier/Vendor may not accept any payments from ICMC that are not provided for in the Supply/Service Contract. The Supplier/Vendor and its staff must not exercise any activity or receive any advantage inconsistent with its obligations to ICMC in connection with the Project. ICMC expects the Supplier/Vendor not to offer any benefit such as free goods or services, employment or sales opportunity to an ICMC Staff member in order to facilitate the supplier's business with ICMC.
- The Supplier/Vendor and its staff must comply with the confidentiality obligations set forth in the Supply/Service Contract. All reports and documents drafted, received or delivered by the Supplier must be kept confidential by the Supplier.
- The Supply/Service Contract shall govern the contracting parties' use of all reports and documents drafted, received or delivered by such parties during the term of the Supply Contract.



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- The Supplier shall refrain from entering into any relationship or association likely to compromise its independence or that of its staff. If the Supplier or any of its staff ceases to be independent, ICMC may, regardless of the extent of the prejudice or damages incurred by the Supplier/Vendor, terminate the Supply/Service Contract without further notice thereof and without being liable to the Supplier or any of its staff for any prejudice or damages incurred by the Supplier/Vendor or its staff.
- Failure to comply with one or more of the ethics clauses set forth in this Annex may result in (i) the termination of all contracts between the Bidder (or Supplier) and ICMC, (ii) the exclusion of such Bidder (or Supplier) from any future contracts with ICMC.